



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, शुक्रवार, 3 अप्रैल, 1964/14 चैत्र, 1886

GOVERNMENT OF HIMACHAL PRADESH

REVENUE DEPARTMENT NOTIFICATION

Simla-4, the 4th February, 1964/15th Magha, 1885

No. R. 22-712/57.—In supersession of the Himachal Pradesh Government notification No. 1-7/49, dated the 8th April, 1950, and in exercise of the powers conferred by section 49 of the Indian Stamp Act, 1899, clause (c) of section 27 of the Court Fees Act, 1870 and under the authority derived from rule 47 of the Government of India, Ministry of Finance (Revenue Division) Rules for the Supply and Distribution of Stamps, the Administrator (Lieutenant Governor), Himachal Pradesh after consultation with the Accountant General, Punjab, is pleased to make, for the Union territory of Himachal Pradesh, the following rules for the grant of refund of the value or for the renewal of non-judicial and court-fee stamps, that have been submitted for cancellation or renewal under sections 49, 51, 52, 54 and 55 of the Indian Stamp Act, and for the disposal of such stamps as are obsolete, unserviceable, or spoilt or have been cancelled on payment of a refund or on renewal:—

1. *Short title and commencement.*—(i) These rules may be called “The Himachal Pradesh Stamp Refund, Renewal and Disposal Rules, 1964”.
(ii) These shall come into force at once.

2. *Definitions.*—In these rules, unless a different intention appears from the subject or context,—

- (a) “Collector” means the head of a district, and includes any other officer for the time being authorised to discharge the duties of the Collector for the purpose of these rules who can sanction the grant of refund or renewal;
- (b) “Stamp” means as the case may be—
 - (i) a stamp intended to be used under the Indian Stamp Act, 1899, and includes both adhesive stamps and impressed stamps, as the case may be;
 - (ii) a stamp intended to be used under the Court Fees Act, 1870, and includes both adhesive stamps and impressed stamps;
- (c) “damaged or spoiled stamps” means and includes the following:—
 - (i) a stamp or (in the case of an impressed stamp) the paper on which it is impressed which has been so damaged, spoiled or obliterated as to render it permanently unfit for use, whether the said paper has been written upon or not; provided that such stamp or paper has not in fact been used for the purpose for which it was intended, and has not been cancelled under the provisions of section 30 of the Court Fees Act, 1870;
 - (ii) subject to the same proviso, a stamped paper which has become unserviceable owing to some material error or irregularity in the writing or form of the document inscribed on the paper;
 - (iii) a stamp which before being used is found not to be required owing to the purpose for which it was procured having been effected by some other document;
 - (iv) a stamp of any particular kind of which the use has been prohibited or ordered to be discontinued by competent authority;
- (d) “renewal” means the exchange, in the manner provided in these rules, of a damaged or spoiled stamp or a stamp not required for immediate use, for a fresh stamp of equal value and a similar kind; and
- (e) “refund” means repayment of the value of stamp in money with or without a deduction and includes “allowance”.

A. DISPOSAL OF OBSOLETE, UNSERVICEABLE AND SPOILT STAMPS THAT FORM PART OF THE STOCK OF STAMPS IN A LOCAL OR BRANCH DEPOT

3. All non-postal stamps that are obsolete, unserviceable or spoilt shall be sent by the Deputy Commissioner of the district to the Financial Commissioner. The Deputy Commissioner shall explain how the damage occurred, who was responsible for it, and what steps have been taken to guard against similar damage in future.

4. The Financial Commissioner shall, if he is satisfied that the explanation is adequate, pass orders for the writing off of the value of such stamps upto a limit of Rs. 1,000 in each individual case, and the Under Secretary (Revenue)/Joint Secretary (Revenue) shall personally destroy the stamps.

5. If the value of the obsolete, unserviceable or spoilt stamps exceeds Rs. 1,000, the sanction of the Administrator (Lieutenant Governor) shall be obtained to the writing off of the value of such stamps and to their destruction. On receipt of sanction the Under Secretary (Revenue)/Joint Secretary (Revenue) shall personally destroy the stamps.

6. When stamps are totally destroyed by fire or otherwise or are stolen or lost in transit, the instructions contained in the "Punjab Stamp Losses Defalcations Rules, 1935" as applied to Himachal Pradesh shall be observed.

7. If any stamps received are found unfit for issue because of faulty manufacture, they shall be returned at once by the Deputy Commissioner direct to the Controller of Stamps, Nasik Road, for exchange. If, however, the stamps are unfit for issue because of damage due to defective packing at Nasik, the matter shall be referred to the Under Secretary (Revenue)/Joint Secretary (Revenue) to Government of Himachal Pradesh, who will, if satisfied that the facts alleged are correct, have the stamps in question returned to the Controller for exchange.

Note.—The Controller is not liable for damage in transit.

8. All stamps forwarded to the Financial Commissioner or returned to the Controller of Stamps, Nasik Road, shall be packed and sealed in the presence of the Treasury Officer, in treasuries and of the Sub-treasury Officer in the Sub-treasuries and be sent by registered post if this can be done conveniently.

9. The necessary entries on account of stamps sent to the Controller of Stamps, Nasik Road, or to the Financial Commissioner shall be made in the plus and minus memoranda by the Treasury Officers.

10. Orders conveying sanction to the writing off of losses under these rules shall be communicated to the Accountant General, Punjab, by the Under Secretary (Revenue)/Joint Secretary (Revenue) after obtaining the concurrence of the Finance Department.

B. DISPOSAL OF STAMPS THAT HAVE BEEN CANCELLED ON PAYMENT OF REFUND OR ON RENEWAL

11. Sections 49, 51, 52, 53, 54 and 55 of the Stamp Act give the Collector certain powers to grant—

- (a) allowance for spoiled impressed stamps (section 49);
- (b) allowance for printed forms (section 51); no longer required by corporations;
- (c) allowance for misused stamps (section 52);
- (d) allowance for stamps not required for use (section 54);
- (e) allowance on renewal of certain debentures (section 55).

12. Applications for refund of the value of renewal of stamps presented to a Collector do not require to be stamped (*vide* Himachal Pradesh Government notification No. 1-7/49, dated 10-5-1950).

13. Applications for grant of refund or renewal of a court-fee or non-judicial stamp shall be made personally or by registered post or through an agent appointed by a duly attested power of attorney to the Collector of the District where it was purchased and shall furnish the following information:—

- (1) Full name, parentage and residence of applicant:

Provided that if the applicant is a married woman or widow, shall, in addition to the above information indicate the name of her husband also.

- (2) Description and the number of stamps (*i. e.* non-judicial or court-fee, impressed or adhesive).
- (3) Total value.
- (4) Date of purchase of each stamp.
- (5) The place where and the person from whom each stamp was purchased.
- (6) Date of each stamp spoiled or rendered unfit for use.
- (7) Manner in which each stamp was spoiled or rendered unfit for use.
- (8) Whether the application is for refund or renewal.
- (9) Date of application.

14. Applications for refund or renewal shall be received and promptly dealt with in the English office of the Deputy Commissioner, under the supervision of the office Superintendent.

It shall be borne in mind that such applications are usually presented personally, and applicants from out-stations are put to considerable inconvenience if the refund or renewal is not promptly granted.

15. The application shall be entered in the register in Form No. S.R. 1. The Clerk concerned shall examine the application, and if he finds that it is incomplete or the stamps for which refund is claimed or which are required to be renewed, are not enclosed with it, it shall be returned to the applicant after obtaining the orders of the Collector through the office Superintendent with the objection recorded on it.

If the papers are complete, he shall examine them with reference to the following requirements:—

Spoiled impressed	Section 49 of the Stamp Act.
Printed forms	Section 51 of the Stamp Act.
Misused stamps	Section 52 of the Stamp Act.
Stamps not required for use	Section 54 of the Stamp Act.
Stamped debentures	Section 55 of the Stamp Act.
Court-fee stamps	Himachal Pradesh Government notification No. R. 1-7/49, dated 29-1-1951, 9-3-1951 and 9-3-1951.

The following instructions embody the provisions of section 54 of the Stamp Act and are the rules under section 49 of the Stamp Act. They are to be read with the particular requirements of the authorities above quoted.

The Clerk Concerned shall see that:

- (i) the application is within time and in the proper form;
- (ii) the stamps are genuine;
- (iii) the stamps bear the endorsement of the stamp vendor in the name of the applicant or the person on whose behalf the authorised agent claims refund or renewal. But when the applicant claims to be the heir or successor of the deceased in whose name the stamp was originally endorsed, the applicant shall produce a certificate of succession or proof of succession;
- (iv) no marks of cancellation have been erased;
- (v) in the case of every stamp tendered as not required for use under section 54 of the Stamp Act, and in other cases, if the value of the stamps tendered for refund or renewal is Rs. 100 or above, the actual purchase of the stamps is verified from the register of—
 - (a) the stamp vendor concerned through the Excise Inspector or Sub-Inspector in charge of the district;
 - (b) *ex-officio* stamp vendor as the case may be.

If under the rules, the competent authority to sanction the refund or renewal is the Collector, the Clerk concerned shall, after carefully examining the ground of the application, record a note whether he considers the claim to be admissible, and if so, he shall submit the case along with the register in Form S.R.1 after completing columns 1--11. He shall also prepare and submit with the case refund/renewal statement in Form S.R.2/S.R.4 and enter (both in words and figures) the amount of the refund after deducting 6 nP. in a rupee where this is necessary or of the fresh stamps admissible. The deductions must be calculated on each stamp for which the allowance is claimed, not on the aggregate value of the stamps presented for refund at any one time. Thus, the deduction to be made in regard to four stamps of the value of 50 nP. each (or total of two rupees) would be 24 nP. and not 12 nP. only. Where however two or more impressed sheets or labels are used to denote the stamp duty on a single instrument, they should, for the purpose of calculating the deduction, be treated as a single stamp.

If the competent authority to sanction the refund or renewal is the Financial Commissioner or the Chief Controlling Revenue Authority, the procedure laid down in rule 22 shall be followed.

16. The office Superintendent shall carefully check the application and the relevant papers submitted to him and satisfy himself that the various checks prescribed for examining the application and instructions for filling up the register and the refund/renewal statement in rule 15 above, have been duly observed. He shall also see that the rules and orders in this behalf contained in other relevant Manuals, Codes or Acts and other Orders issued from time to time are strictly complied with.

He shall then record his opinion as to the admissibility of the claim, and if he finds the claim to be in order, he will sign the refund/renewal statement and fill up columns 12—15 of the register, and then submit the case with relevant papers to the Collector.

17. The Collector shall satisfy himself that the claim is admissible. He may require the applicant to make an oral deposition on oath or affirmation or to file an affidavit setting forth the circumstances under which the claim has arisen and may also, if he deems fit, call for evidence in support of such deposition or affidavit.

If he is satisfied that the claim is in order in all respects, he shall check the register and the refund/renewal statement with the relevant stamps and see that the amount of refund/fresh stamps to be granted/issued is correctly entered both in the register and the refund/renewal statement in such a way that no gap is left to enable the amount to be altered.

He shall then tear off the right hand top corner of each stamp, punch the head of the figure and record on it the following with a large rubber stamp:—

“Cancelled.

Refund/Renewal sanctioned on

*Signature of the Collector,
..... District.”*

(It is essential that each stamp where there are more than one shall be torn, punched and stamped individually in the above manner).

He will then sign the refund/renewal statement and fill up columns 16 and 17 of the register, and then return the case to the Superintendent.

Note.—Pending their destruction under rule 26, the cancelled stamps shall be kept securely locked in the custody of the Refund Clerk.

18. The Superintendent shall then arrange to hand over in his presence the refund or renewal statement to the applicant or his or her agent taking his or her acknowledgement in column 18 of the register. He shall then set his initials in column 19 in token of his having done so.

When the amount of the refund does not exceed Rs. 100 the money may be remitted to the applicant by postal money order at his or her expense "in accordance with the procedure laid down in Rule 403 of the Central Government Compilation of the Treasury Rules" Vol. I.

19. If the Collector decides that the refund/renewal is not admissible, he shall record his reasons for refusal, stamp all the stamps as "Refund/Renewal refused", and then return the papers to the office Superintendent. The latter shall return the application, with stamps, to the applicant in the manner laid down in rule 18 above.

If the Collector calls for further evidence in support of the application, a Memo. shall be issued to the applicant giving full particulars of the documents required to be furnished.

20. After an order has been passed by the Collector sanctioning the claim or calling for further evidence in support of the application, if the refund/renewal statement is not taken or further evidence required is not furnished by the applicant within one year (or 3 years in case the claim exceeds Rs. 5 in value) of the date of such order, the application with stamps and refund/renewal statement shall be destroyed under the orders and in the presence of the Collector, and the fact noted in column 21 of the register in Form S.R. 1.

Note 1.—The application with stamps and refund/renewal statement required to be preserved under this rule, shall be kept securely locked and shall be shown as outstanding in the quarterly report on the register in Form S.R.1. which shall be submitted to the Collector.

Note 2.—Sanction to a refund which has not been acted upon for a period of one year (or three years in case the amount exceeds Rs. 5) shall be deemed to have lapsed and shall not be renewed except in the case of refunds under section 54 of the Indian Stamp Act, 1899. The renewal of refunds under section 54 of the Stamp Act must be applied for within a period of three months from the date of expiry of the original order, and, if sanctioned, it shall be operative for a period of one year from the date of renewal.

21. (i) The procedure as regards applications and grant of refund and renewal in respect of stamps issued for retail sale to an authorised vendor which have not been sold by him and are taken back from him or his heirs, shall be the same as for stamps received back from the public except that, if the stamps received are in good condition and fit for re-issue, they shall not be cancelled or destroyed, but sent to the Treasury Officer with a Memo. in duplicate in Form S.R. 5.

(ii) The number and value of the stamps received shall be compared by the Treasury Officer with the Memo. submitted, and if they are correct and the stamps are serviceable and fit for re-issue, they shall be deposited immediately in the main store under double lock, necessary entries being made in the double lock register. The Treasury Officer shall then sign the certificate on the Memo. and return one copy thereof to the Collector, the second copy being retained for record in the treasury. Necessary adjustments shall also be made by the Treasury Officer in the plus and minus memorandum submitted monthly to the Accountant General and the Under Secretary (Revenue)/Joint Secretary (Revenue) to Himachal Pradesh Government.

(iii) On receipt of the aforesaid certificate from the Treasury Officer, the Clerk concerned shall prepare the refund/renewal voucher in Form S.R.3/S.R.4 and submit it, with the case through the office Superintendent to the Collector for his signature.

(iv) Before signing the refund/renewal voucher, the Collector shall personally satisfy himself that the stamps have actually been sent to the Treasury Officer and the latter's acknowledgement therefor has been duly obtained in the prescribed Form No. S.R.5. He shall also particularly see that in the case of refunds the deductions of 6 nP. in a rupee or any discount allowed to the stamp vendor has been made. The Collector shall then sign the vouchers and return it to the office Superintendent for further action in accordance with rule 18.

22. When a claim for a refund or renewal requires the sanction of Financial Commissioner, the Chief Controlling Revenue Authority (*viz.* Chief Secretary) or Administrator (Lieutenant Governor), the Collector shall forward to the Financial Commissioner with his opinion, the application together with the stamps (if any) tendered by the applicant.

The Financial Commissioner shall, if he is satisfied that the claim is admissible, pass orders for the grant of refund/renewal and the Under Secretary (Revenue)/Joint Secretary (Revenue) to the Government of Himachal Pradesh shall personally destroy the stamps and communicate the orders to the Deputy Commissioner concerned and also endorse a copy thereof to the Accountant General, Punjab. If the Financial Commissioner decides against the refund/renewal he will inform the applicant through the Deputy Commissioner of the district and stamp all the stamps as "Refund/Renewal refused" and return them to the Deputy Commissioner for delivery to the applicant in accordance with rule 18.

23. If the claim for refund/renewal requires the sanction of the Chief Controlling Revenue Authority or Lieutenant Governor the Financial Commissioner shall make a reference to the Chief Controlling Revenue Authority and also forward to that officer the stamps (if any) tendered by the applicant.

The Chief Controlling Revenue Authority (*viz.* Chief Secretary) shall, if he is satisfied that the claim is admissible, pass orders for the grant of refund or renewal, and the Under Secretary (Revenue)/Joint Secretary (Revenue) shall personally destroy the stamps and communicate the orders to the Deputy Commissioner concerned and also endorse a copy thereof to the Accountant General, Punjab.

Similarly when the claim for refund or renewal requires the sanction of the Administrator (Lieutenant Governor), the Chief Controlling Revenue Authority shall refer the matter the Administrator (Lieutenant Governor) and the orders of Administrator (Lieutenant Governor) shall be communicated to the Deputy Commissioner and Accountant General, Punjab over the signature of the Secretary or the Under Secretary (Revenue)/Joint Secretary (Revenue) to the Government of Himachal Pradesh in the Revenue Department. In this case also the stamps shall be destroyed by the Under Secretary (Revenue)/Joint Secretary (Revenue).

In the case the Chief Controlling Revenue Authority or the Administrator (Lieutenant Governor) decides that the refund or renewal is not admissible, the original stamps shall be destroyed by the Under Secretary (Revenue)/Joint Secretary (Revenue) and the orders of the rejection communicated to the Deputy Commissioner concerned.

On receipt of orders from Administrator (Lieutenant Governor) or Chief Controlling Revenue Authority, as the case may be, the Collector shall inform the applicant of the decision, and in case the refund or renewal has been sanctioned, he shall also prepare the necessary voucher in Form S.R.2 or S.R.4, as the case may be, and deliver the same to the applicant or his duly authorised agent who shall acknowledge its receipt in column 18 of the register.

24. Applications for the grant of a refund or for renewal shall be preserved by the Collectors for a period of one complete financial year following the one in which they are sanctioned.

25. The Stamp Auditor shall audit the records and registers required to be kept under these rules at regular intervals not exceeding one year and shall report the result of his inspection to the Collector of the District.

When examining the records and registers of the Refund Clerk, the Stamp Auditor shall, in order to ensure that serviceable stamps received from a licensed stamp vendor have been duly deposited in the double lock of the treasury, check the entries in refund/renewal statement in Form S.R.3/S.R.4 with the certificate of the Treasury Officer in Form S.R.5 and also check the entries of receipt of stamps made by the Treasury Officer in the copies of plus and minus memoranda kept in treasuries.

26. Immediately after audit, the cancelled stamps referred to in rule 17, shall be destroyed by the Auditor in the presence of the Collector and the destruction shall be certified by the Collector in the manner prescribed in rule 27.

27. The destruction of stamps under these rules shall be effected by burning in the presence of the Collector, who shall record the following certificates on the file:—

“Stamps of the value of (both in words and figures)
burnt in my presence.

Dated

Collector,
..... District.”

The fact of the destruction of stamps shall also be recorded in columns 21—23 of the register in Form S.R. 1.

FORM No. S.R. 1

(See Rule 15)

REGISTER OF REFUNDS AND RENEWAL OF NON-POSTAL STAMPS.....DISTRICT

1. Serial No.
2. Date of application of refund or renewal.
3. Name and address of the applicant.

NUMBER AND DESCRIPTION OF STAMPS:

4. Number.
5. Description.
6. Date of purchase of stamps.
7. Date of spoiling of stamps.
8. Authority for refund or renewal.
9. Face value of stamps tendered for refund or renewal.
10. Amount deducted at 6 nP. in the rupee in case of refunds.

11. Amount of refund or renewal admissible.
12. Initials of office Superintendent.
13. Net amount of refund allowed.
14. Value of stamps allowed to be renewed.
15. Value of stamps returned in respect of which refund or renewal is refused.
16. Value of stamps cancelled.
17. Initials of Collector.
18. Signature of recipient of refund or renewal statement or of stamps of which refund or renewal is refused.
19. Attestation by office Superintendent.
20. Number and date of letter with which application has been sent to Financial Commissioner or returned.
21. Value of stamps destroyed.
22. Date of destruction.
23. Initials of Collector.
24. Remarks.

Note.—Columns 9 to 11 are not to be filled in cases in which the refund or renewal is to be refused.

FORM NO. S. R. 2

[See Rules 15 and 23]

VOUCHER No.

REFUND STATEMENT

Approved for payment of Rupees*.....and certified that the stamps described below, refund of value of which has been allowed, subject to the prescribed deduction have been cancelled.

District..... }
Date.....19 . }

Office Superintendent.

Collector.

1. Name of applicant.
2. Description of stamps.
3. Value of stamps (both in words and figures).
4. *Amount of deduction.
5. Net Amount allowed.
6. Date of application for refund.
7. Authority for refund.

Received payment

(Ten nP. Revenue stamp, if required for sums over Rs. 20).

Pay Rupees.

District..... }
Date.....19 . }

Head Clerk, Treasury.

Treasury Officer.

- Note.*—(1) The amount should be given both in words and figures.
 (2) The deduction must be calculated on each stamps for which the allowance is claimed, not on the aggregate value of stamps presented for refund at any one time. Thus, the deduction to be made in regard to four stamps of the value of 50 nP. each (or total of two rupees) would be 24nP. (6 nP. on each) and not 12 nP. only. Where, however, two or more impressed sheets or lables are used to denote the stamps duty on a single instrument, they should, for the purpose of calculating the deduction, be treated as a single stamp.

FORM NO. S. R. 3

(See Rule 25)

VOUCHER NO.

REFUND STATEMENT

Approved for payment of Rs.....(both in words and figures) and certified that the stamps described below being serviceable and fit for re-issue, have been deposited in the double lock of the treasury.

District..... }
 Dated.....19 . } *Office Superintendent.* *Collector.*

Name of applicant	Description of stamps	Value of Stamps both in words and figures	Amount of deduction (if any)	Net amount allowed	Date of application for refund	Authority for refund
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Note.—The deduction must be calculated on each stamp for which the allowance is claimed, not on the aggregated value of the stamps presented for refund at any one time. Thus, the deduction to be made in regard to four stamps of the value of 50 nP. each (or total of two rupees) would be 24 nP. (6 nP. on each) and not 12 nP. only. Where, however, two or more impressed sheets or lables are use to denote the stamp duty on a single instrument they should, for the purpose of calculating the deduction be treated as a single stamp.

Received payment

(10 nP. Revenue stamp, if required on sums over Rs. 20).

Pay rupees.....(both in words and figures)

District..... }
 Date.....19 . } *Head Clerk, Treasury.* *Treasury Officer.*

(For use in Audit Office only)

Amount verified in the plus and minus Memo.....

Admitted Rs.....

Objected to Rs.....

*Auditor.**Superintendent.*

FORM No. S.R. 4

(See Rule 150)

(To be submitted to Audit Office in original along with monthly plus and minus Memo. of stamps).

VOUCHERS No.

RENEWAL STATEMENT

Approved for the issue of stamps (detailed in column 6) of the value of Rs.....(both in words and figures) and certified that the stamps described below, the renewal where of has been allowed. have been cancelled/have been deposited in the double lock of the treasury.

District..... }
Dated.....19 . }

Office Superintendent.

Collector.

Name of applicant	Description of stamps tendered for renewal	Value of stamps in words and figures	Date of application for renewal	Authority for renewal	Description of fresh stamps to be issued	Value
1	2	3	4	5	6	7

Issue fresh stamps (described in column 6 above) of the value of Rs.....(both in words and figures).

District..... }
Dated.....19 . }

Head Treasury Clerk. Treasury Officer.

Fresh stamps of the value of Rs.....(in words and figures) received.

Dated.....

Signature of recipient.

FORM No. S. R. 5

(See Rule 21)

The stamps described below have been submitted by....., a licensed stamp vendor, for grant of refund of their value/renewal. The stamps being serviceable and fit for re-issue are sent herewith to the Treasury Officer.....for deposit in the main store under double lock in the treasury.

District..... }
Dated.....19 . }

Office Superintendent.

Collector.

Name of applicant	Description of stamps tendered	Value
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To
The Treasury Officer

No.....

Dated.....

Certified that the stamps described above, of an aggregate value of Rs.(both in words and figures), have been deposited in the strong room of the treasury and brought on to the double lock registers.

Dated.. ..

Treasurer

*Head Clerk
Treasury.*

*Treasury
Officer.*

To
The Collector,
.....

No.....

Dated.....

By order,
T. S. NEGI,
Chief Secretary.